



Utah Sales and Use Tax Direct Payment Permit Application

Applicant Information

Owner's name		Daytime phone number	
Business name		Business phone number	
Business address			
City		State	ZIP code

Utah Sales Tax Account Number

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Federal Identification Number (EIN)

A sole proprietor must provide a Social Security Number. All others must provide an EIN

Social Security Number (SSN)

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Federal Employer Identification Number (EIN)

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I understand any person (*including employees, corporate directors, corporate officers, etc.*) who has or will have the authority to direct accounting processes or who is required to collect, account for, and pay any taxes and fails to do so shall be liable for a penalty equal to the total amount of tax not collected, not accounted for, or not paid under the provisions of Utah Code §59-1-302.

I understand the Utah State Tax Commission may revoke a direct pay permit at any time if the holder of the permit fails to comply with the provisions outlined in Utah Code §59-12-107.1.



Title: _____

Print Name: _____

Date: _____

Signature Requirements:

- Individual/Sole Proprietor Signature must match SSN provided above (e.g., a husband or wife may not sign on behalf of each other).
- All Partnerships One general partner must sign.
- Corporation / S Corporation An officer of the corporation authorized to sign on behalf of the corporation must sign.
- Business Trust The grantor or a trustee must sign.
- Limited Liability Company A member must sign.

Utah Sales and Use Tax Direct Payment Permit Application Instructions

General Information

Use form TC-62DPA to apply to the Utah State Tax Commission for a Sales and Use Tax Direct Payment Permit. A direct payment permit allows a seller to purchase taxable goods and services without payment of tax to the supplier. The permit holder then determines the taxability and reports and pays the tax due directly to the Tax Commission on the permit holder's monthly sales and use tax return.

Type or print clearly. **Applications with missing or illegible information will be returned.**

Mail or fax the completed application to the address below. Allow 15 days for processing.

Seller's Requirement for a Direct Payment Permit

As a seller you must:

- Obtain a sales tax license from the Utah State Tax Commission per Utah Code §59-12-106.
- Currently be required to remit sales and use tax by electronic funds transfer in accordance with Utah Code §59-12-108 and have an annual sales tax liability of \$96,000 or more.
- Demonstrate a timely filing/payment history. Your application will be denied if your account is not current or shows a history of delinquencies (late payment) for sales and use tax.
- Demonstrate to the Utah State Tax Commission that you are able to comply with the reporting requirements for local tax distribution sourcing under Utah Code §59-12-207.

Limitations of the Direct Payment Permit

A direct payment permit MAY NOT be used in connection with the following transactions identified in Utah Code §59-12-107.1(2):

- Purchases of prepared food, and food and food ingredients, if purchased in the same transaction
- Amounts paid or charged for lodging accommodations and services
- Amounts paid or charged for admission or user fees
- Purchases of the following: a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home or a mobile home
- Amounts paid to a telephone service provider for telephone service that originates and terminates within the boundaries of the state of Utah
- Amounts paid for mobile telecommunications service that originates and terminates within the boundaries of one state
- Amounts paid to a telegraph corporation for telegraph service
- Amounts paid for the commercial use of fuel

In addition, the direct pay permit MAY NOT be used to make tax-free purchases normally subject to the following taxes or fees:

- Municipal energy sales and use tax
- Motor vehicle rental tax
- Tourism (restaurant) tax
- Tourism (short-term leasing) tax
- Transient room tax
- Emergency services telephone fee
- Municipal telecom license tax

Auditing Division

Utah State Tax Commission

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